IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FIRST DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 23722 of 2004

Between:

M/s. Vijayawada Offset Printers, Labbipeta, Vijayawada, rep by Managing Partner, P. Kishore Babu

..... PETITIONER

AND

1 Additional Commissioner (CT) (Legal) O/o Commissioenr of Commercial Taxes, Nampally, Hyderabad
2 The Deputy Commissioner (CT). No. II Division, Vijayawada
3 Commercial Tax Officer, Benz Circle, Vijayawada

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or anyother appropriate Writ or order or direction declaring the action of the 1st respondent in rejecting to grant stay withotu considering the material placed before him and providing any opportunity to the petitioenr for producing further evidence if any required as arbitrary, unjustified and grant stay of collection of disputed tax of Rs. 1,99,753/- for the year 2001-2002 pending disposal of the appeal by the Hon'ble Sales Tax Appellate Tribunal by setting aside the order of the 1st respondnet dated 11-10-2004 and pass such other order or orders

Counsel for the Petitioner:MR.P.GIRISH KUMAR

Counsel for the Respondent No.: SPL. GP FOR TAX

The Court made the following :

ORDER: *(Per the Honourable Sri Justice M.H.S.Ansari)*

Heard the learned counsel for respective parties.

Keeping in view of the nature of the relief prayed for, this Court is of the view that the writ petition can and needs to be disposed of at this stage with certain appropriate directions.

The petitioner has questioned the order of the learned Additional Commissioner rejecting the application filed for stay of collection of disputed tax pending disposal of the appeal before the Sales Tax Appellate Tribunal

The tax in dispute is Rs.1,99,753/- for the assessment year 2001-2002.

In such view of the matter, the instant writ petition is disposed of with a direction upon the petitioner to deposit 50% of the disputed tax within a period of four (4) Weeks from date hereof and upon such payment, the appeal pending before the Sales Tax Appellate Tribunal shall be heard and disposed of on its own merits without insisting upon the payment of balance of disputed tax.

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JUSTICE M.H.S.ANSARI

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JUSTICE S.ANANDA REDDY

DATE:21ST DECEMBER, 2004

GURC.

Copies to

1. Additional Commissioner (CT) (Legal) O/o Commissioenr of Commercial Taxes,Nampally, Hyderabad
2.The Deputy Commissioner (CT). No. II Division, Vijayawada
3.Commercial Tax Officer, Benz Circle, Vijayawada

4.Two C.Cs. to the Spl. G.P. for Commercial Taxes, High Court buildings, Hyderabad.

5.Two C.Ds.

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and

THE HON'BLE MR JUSTICE S. ANANDA REDDY

WRIT PETITION NO : 23722 of 2004

(ORDER DELIVERED BY THE HONOURABLE

SRI JUSTICE M.H.S.ANSARI

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21ST DECEMBER, 2004